



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rebekah Rhoades **Phone #:** (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Phil Koterba

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	Scoreboard Donation	LOCAL	2015	
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
210	Transportation	LOCAL	Multi-District Agree	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
471	ACT Plus Writing Grant	FEDERAL		
472	Construction Academy	LOCAL		
509	Reimburseables	LOCAL	2015	
566	Moodie Donation	LOCAL	2013	
632	Medicaid Pre-Employment Transition Services	FEDERAL		
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	
910	Budget Amendment			
911	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	338,732.40	108,907.90	134,063.98	
02	Taxes Receivable - Real and Personal (120-149)	31,091.84	4,264.88	1,250.45	
03	Taxes Receivable - Protested (150-159)	307.47	34.48	14.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	370,131.71	113,207.26	135,329.04	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	31,399.31	4,299.36	1,265.06	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	338,732.40	108,907.90	134,063.98	
52	TOTAL FUND BALANCE/EQUITY	338,732.40	108,907.90	134,063.98	
53	TOTAL LIABILITIES AND FUND BALANCE	370,131.71	113,207.26	135,329.04	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	217.56	62,261.24	164,831.57	57,057.91
02	Taxes Receivable - Real and Personal (120-149)	1,222.17			2,221.11
03	Taxes Receivable - Protested (150-159)	10.26			23.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,573.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,075.50	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,449.99	62,261.24	173,480.07	59,302.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,232.43			2,244.83
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	217.56	62,261.24	173,480.07	57,057.91
52	TOTAL FUND BALANCE/EQUITY	217.56	62,261.24	173,480.07	57,057.91
53	TOTAL LIABILITIES AND FUND BALANCE	1,449.99	62,261.24	173,480.07	59,302.74

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,397.52		9,733.36	26,144.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,270.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,667.52		9,733.36	26,144.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	20,667.52		9,733.36	26,144.32
52	TOTAL FUND BALANCE/EQUITY	20,667.52		9,733.36	26,144.32
53	TOTAL LIABILITIES AND FUND BALANCE	20,667.52		9,733.36	26,144.32

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	168,869.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,869.38			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	168,869.38			
52	TOTAL FUND BALANCE/EQUITY	168,869.38			
53	TOTAL LIABILITIES AND FUND BALANCE	168,869.38			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,085.28	161,258.60		
02	Taxes Receivable - Real and Personal (120-149)	1,702.37			
03	Taxes Receivable - Protested (150-159)	16.74			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	136,804.39	161,258.60		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,719.11			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	135,085.28	161,258.60		
52	TOTAL FUND BALANCE/EQUITY	135,085.28	161,258.60		
53	TOTAL LIABILITIES AND FUND BALANCE	136,804.39	161,258.60		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,429.57	866,055.72		
02	Taxes Receivable - Real and Personal (120-149)		490.40		
03	Taxes Receivable - Protested (150-159)		17.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	71,429.57	866,563.92		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		508.20		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		73,198.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	71,429.57	792,857.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	71,429.57	866,055.72		
53	TOTAL LIABILITIES AND FUND BALANCE	71,429.57	866,563.92		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,246.28	477,607.27	165,226.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	8,005.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,251.28	477,607.27	165,226.39	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	111,251.28	477,607.27	165,226.39	
52	TOTAL FUND BALANCE/EQUITY	111,251.28	477,607.27	165,226.39	
53	TOTAL LIABILITIES AND FUND BALANCE	111,251.28	477,607.27	165,226.39	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	858,823.63	952,960.03
1112	District Levy - Personal Property	23,897.27	28,711.40
1114	District Levy - Pers Prop/Mobile Homes	5,869.41	15,512.50
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	116,554.13	6,654.41
1190	Penalties and Interest on Taxes	3,305.26	3,344.47
1510	Interest Earnings	3,427.62	2,538.27
3110	Direct State Aid	1,180,259.25	1,239,354.21
3111	Quality Educator	91,904.90	94,825.09
3112	At Risk Student	8,279.62	7,449.85
3113	Indian Education For All	7,262.40	7,579.44
3114	American Indian Achievement Gap	600.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	86,818.31	95,357.33
3116	Data For Achievement	5,340.00	7,260.00
3118	Natural Resource Development	8,410.72	13,813.39
3120	State Guaranteed Tax Base Aid	491,333.48	526,043.25
3444	State School Block Grant	201,567.33	201,567.33
3446	SB96 Block Grant Reimbursement	28,678.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,122,332.24	3,204,815.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	764,495.17	789,198.88
			2XX	Personal Services - Employee Benefits	117,975.22	127,429.82
			3XX	Purchased Professional and Technical Services	3,982.32	3,099.79
			4XX	Purchased Property Services	11,155.82	11,602.08
			5XX	Other Purchased Services	2,066.44	3,904.78
			6XX	Supplies and Materials	39,851.04	28,418.39
			7XX	Property and Equipment Acquisition	0.00	9,298.00
			810	Dues and Fees	30.00	15.84
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	81,999.88	80,980.99
			2XX	Personal Services - Employee Benefits	8,740.99	7,659.67
			3XX	Purchased Professional and Technical Services	10,578.00	750.00
			5XX	Other Purchased Services	3,034.48	3,225.01
			6XX	Supplies and Materials	2,231.23	1,529.32

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	21,640.57	22,073.50	
		2XX	Personal Services - Employee Benefits	3,629.12	3,876.57	
		3XX	Purchased Professional and Technical Services	264.00	264.00	
		4XX	Purchased Property Services	618.53	234.93	
		5XX	Other Purchased Services	754.61	583.09	
		6XX	Supplies and Materials	951.77	1,218.56	
		810	Dues and Fees	196.02	202.62	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	49,339.12	55,359.88	
		2XX	Personal Services - Employee Benefits	2,920.28	3,216.05	
		4XX	Purchased Property Services	1,107.62	1,099.49	
		5XX	Other Purchased Services	0.00	110.00	
		6XX	Supplies and Materials	7,284.34	8,936.27	
		810	Dues and Fees	99.00	42.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	35,643.33	36,371.56	
		2XX	Personal Services - Employee Benefits	6,631.85	7,165.86	
		3XX	Purchased Professional and Technical Services	1,996.10	3,764.57	
		5XX	Other Purchased Services	8,621.31	9,067.26	
		6XX	Supplies and Materials	560.76	1,177.44	
		810	Dues and Fees	2,567.07	2,660.13	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	241,827.59	292,752.49	
		2XX	Personal Services - Employee Benefits	59,551.25	62,070.31	
		4XX	Purchased Property Services	324.32	42.47	
		5XX	Other Purchased Services	2,946.29	4,876.58	
		6XX	Supplies and Materials	4,295.74	1,815.80	
		810	Dues and Fees	1,685.00	1,755.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	108,496.13	103,680.19	
		2XX	Personal Services - Employee Benefits	19,997.22	25,629.09	
		3XX	Purchased Professional and Technical Services	6,861.17	9,453.24	
		4XX	Purchased Property Services	7,552.21	4,948.13	
		5XX	Other Purchased Services	3,390.81	3,524.82	
		6XX	Supplies and Materials	1,953.88	7,237.22	
		810	Dues and Fees	82.50	353.85	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	191,877.49	204,234.80	
		2XX	Personal Services - Employee Benefits	62,818.83	67,726.63	
		3XX	Purchased Professional and Technical Services	13,194.88	4,146.61	
		4XX	Purchased Property Services	217,920.78	225,354.39	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	32,036.01	12,258.18
			6XX Supplies and Materials	44,926.06	38,148.98
			7XX Property and Equipment Acquisition	8,015.33	0.00
			810 Dues and Fees	186.00	426.00
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	1,009.09
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	7,300.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	187,049.11	169,915.01
			2XX Personal Services - Employee Benefits	26,271.32	19,277.24
			5XX Other Purchased Services	1,382.46	824.80
			6XX Supplies and Materials	1,479.07	2,954.85
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	287.70
			2XX Personal Services - Employee Benefits	0.00	16.15
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,607.89	11,119.42
316	Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	4,174.50	4,424.97
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,659.94	3,863.28
			2XX Personal Services - Employee Benefits	617.75	665.86
			6XX Supplies and Materials	0.00	419.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	4,398.46	5,013.20
			2XX Personal Services - Employee Benefits	30.99	37.43
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	190,608.43	189,110.16
			2XX Personal Services - Employee Benefits	29,923.55	31,379.50
			4XX Purchased Property Services	1,759.55	1,534.28
			5XX Other Purchased Services	304.70	172.15
			6XX Supplies and Materials	21,876.97	17,738.63
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	38,247.17	38,719.43
			2XX Personal Services - Employee Benefits	5,333.49	5,091.53
			5XX Other Purchased Services	350.94	184.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	2,222.88	298.19	
		2XX	Personal Services - Employee Benefits	141.99	15.89	
		3XX	Purchased Professional and Technical Services	620.55	112.50	
		4XX	Purchased Property Services	4,758.86	6,366.42	
		5XX	Other Purchased Services	2,466.00	2,533.00	
		6XX	Supplies and Materials	22,330.45	21,010.58	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	122,611.07	122,333.69	
		2XX	Personal Services - Employee Benefits	12,889.10	14,593.01	
		3XX	Purchased Professional and Technical Services	117.53	159.89	
		4XX	Purchased Property Services	4,976.95	5,056.58	
		5XX	Other Purchased Services	413.71	799.47	
		6XX	Supplies and Materials	49.99	0.00	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	25,499.29	29,514.55	
		2XX	Personal Services - Employee Benefits	1,734.97	1,936.03	
		5XX	Other Purchased Services	204.93	192.39	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
		910	Operating Transfers to Other Funds	168,569.01	164,197.48	
910 Budget Amendment						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX	Supplies and Materials	0.00	8,937.76	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,118,589.05	3,184,086.24	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					318,002.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,204,815.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,184,086.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					338,732.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	87,464.57	138,780.64
	1112 District Levy - Personal Property	2,095.41	3,942.82
	1114 District Levy - Pers Prop/Mobile Homes	451.78	1,759.17
	1190 Penalties and Interest on Taxes	247.36	366.86
	1510 Interest Earnings	2,987.43	1,566.80
	1900 Other Revenue from Local Sources	0.00	8.00
	2220 County On-Schedule Trans Reimb	29,540.16	25,324.96
	3210 State On-Schedule Trans Reimb	29,540.17	25,324.97
	3444 State School Block Grant	17,052.97	17,052.97
	3445 State Combined Fund School Block Grant	34,405.47	22,405.47
	3446 SB96 Block Grant Reimbursement	2,051.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		205,836.42	236,532.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	5,005.68	5,105.77
			2XX Personal Services - Employee Benefits	916.01	990.89
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,972.04	11,700.97
			2XX Personal Services - Employee Benefits	2,623.05	2,889.42
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	6,779.00	8,624.46
			5XX Other Purchased Services	1,115.92	1,780.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	99,354.51	96,465.83
			2XX Personal Services - Employee Benefits	20,240.65	21,828.69
			3XX Purchased Professional and Technical Services	1,574.86	1,484.75
			4XX Purchased Property Services	1,714.69	1,384.63
			5XX Other Purchased Services	4,363.78	4,962.33
			6XX Supplies and Materials	26,302.13	19,133.77
			7XX Property and Equipment Acquisition	0.00	17,782.44
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	210,008.93
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	13,041.17	14,013.02



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	3,185.59	3,441.66	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	130,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				328,189.08	421,598.06	

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							293,973.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							236,532.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							421,598.06	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							108,907.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,953.13	41,916.43
	1112 District Levy - Personal Property	1,157.56	1,285.81
	1114 District Levy - Pers Prop/Mobile Homes	96.63	736.07
	1190 Penalties and Interest on Taxes	49.18	146.14
	1510 Interest Earnings	690.25	746.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,946.75</u>	<u>44,831.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	<u>60,054.51</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>60,054.51</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	89,232.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,831.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	134,063.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,791.15	39,920.39
	1112 District Levy - Personal Property	644.14	1,143.00
	1114 District Levy - Pers Prop/Mobile Homes	144.91	520.90
	1190 Penalties and Interest on Taxes	59.90	106.11
	1510 Interest Earnings	20.10	5.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,660.20	41,695.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	19,334.02	28,116.78
			2XX Personal Services - Employee Benefits	4,147.09	7,035.03
			5XX Other Purchased Services	220.00	8,670.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,701.11	43,821.81

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	2,343.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,695.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,821.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	217.56	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	867.13	696.14
	2240 County Retirement Distribution	347,261.17	413,930.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		348,128.30	414,626.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	133,864.76	134,726.50	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	13,428.47	16,209.75	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,485.75	3,592.54	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	7,973.53	9,024.23	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,103.16	6,977.97	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	37,651.21	72,671.62	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	33,526.05	30,612.59	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,969.86	31,402.97	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,286.89	14,468.68	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	32,217.21	30,868.85	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,047.32	2,217.33	
	324	Graduation Matters Montana				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	43.59	43.14	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	590.28	628.82	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	719.92	828.09	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	391 State Career & Technical Ed Entitlement - Agriculture					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	7,754.10	8,309.25	
	392 State Career & Technical Ed Entitlement - Business					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	6,435.54	6,575.51	
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	8,466.11	8,723.27	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	7,886.67	7,065.64	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	443.84	329.12	
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	4,488.14	5,736.22	
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	0.00	1,388.68	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	386.55	345.24	
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	1,710.72	1,562.08	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	6,265.86	5,862.61	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	173.09	47.26	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	17,057.69	16,935.39	
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	3,644.76	3,936.25	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	2,976.66	3,545.30	
911 Budget Amendment						
	1XX Regular Education Programs - Elementary/Secondary					
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	23,000.00	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>384,597.73</u>	<u>447,634.90</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					95,269.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					414,626.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					447,634.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,261.24	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
106 Fergus High Donations		
1900	Other Revenue from Local Sources	1,372.26
1920	Contributions/Donations from Private Sources	447.90
5200	Sale or Compensation for Loss of Assets	150.00
109 FHS Memorial Donations		
1920	Contributions/Donations from Private Sources	408.15
129 Flex Forfeitures		
1900	Other Revenue from Local Sources	182.25
217 ABE (Adult Basic Ed)		
3620	State Adult Basic & Literacy Education	18,777.00
4540	Adult Basic & Literacy Education (ABLE)	34,908.00
252 Classified Council		
1900	Other Revenue from Local Sources	48.00
324 Graduation Matters Grant		
1900	Other Revenue from Local Sources	986.00
1920	Contributions/Donations from Private Sources	30.00
3240	Graduation Matters Montana	2,500.00
390 Career and Technical Ed		
3900	State Career & Technical Ed Entitlement	17,440.00
451 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	20,000.00
456 IDEA Part B		
5700	Resources Transferred from Other School Districts or Cooperatives	58,358.79
471 ACT Plus Writing Grant		
4710	GEAR UP	483.00
566 Moodie Donation		
1920	Contributions/Donations from Private Sources	2,000.00
632 Medicaid Pre-Employment Transition Services		
4740	Pre-Employment Transition Services (DPHHS)	25,937.50
633 District Reimbursements		
1900	Other Revenue from Local Sources	1,291.04
3357	Montana Administrative Claiming Reimbursement	18,860.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204,179.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		48.96
			2XX Personal Services - Employee Benefits		3.09
			4XX Purchased Property Services		598.00
			5XX Other Purchased Services		12.00
			6XX Supplies and Materials		10,994.25
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		355.50
			106 Subtotal		12,011.80
129	Flex Forfeitures				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials		328.35
			129 Subtotal		328.35
217	ABE (Adult Basic Ed)				
	454 Adult Basic & Literacy Education (ABLE)				
	1XXX Instruction				
			1XX Personal Services - Salaries		29,316.96
			2XX Personal Services - Employee Benefits		4,918.32
			3XX Purchased Professional and Technical Services		1,625.00
			5XX Other Purchased Services		1,463.63
			6XX Supplies and Materials		3,865.07
	21XX Support Services - Students				
			4XX Purchased Property Services		32.53
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,671.31
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		6,812.21
			2XX Personal Services - Employee Benefits		2,479.97
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		1,500.00
			217 Subtotal		53,685.00
252	Classified Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		125.00
			252 Subtotal		125.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
324	Graduation Matters Grant				
	324 Graduation Matters Montana				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,226.48
			5XX Other Purchased Services		1,536.12
			6XX Supplies and Materials		96.94
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		274.29
			2XX Personal Services - Employee Benefits		20.05
			324 Subtotal		4,153.88
390	Career and Technical Ed				
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction		
			5XX Other Purchased Services		2,743.95
			6XX Supplies and Materials		150.36
	392 State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction		
			5XX Other Purchased Services		141.44
			6XX Supplies and Materials		45.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction		
			6XX Supplies and Materials		2,011.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction		
			5XX Other Purchased Services		1,240.70
			6XX Supplies and Materials		973.83
			7XX Property and Equipment Acquisition		1,435.76
			390 Subtotal		8,742.04
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction		
			5XX Other Purchased Services		4,965.25
			6XX Supplies and Materials		10,994.99
			7XX Property and Equipment Acquisition		3,871.76
			810 Dues and Fees		168.00
			451 Subtotal		20,000.00
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,766.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		17,592.30
			456 Subtotal		58,358.79
471	ACT Plus Writing Grant				
	471 GEAR UP				
		1XXX Instruction			
			6XX Supplies and Materials		483.00
			471 Subtotal		483.00
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		377.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials		481.11
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		1,648.35
			633 Subtotal		2,506.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					160,394.32

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					129,694.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					204,179.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,394.32 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					173,480.07 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,970.16	12,011.80	-10,041.64
109 FHS Memorial Donations	408.15	0.00	408.15
129 Flex Forfeitures	182.25	328.35	-146.10
217 ABE (Adult Basic Ed)	53,685.00	53,685.00	0.00
252 Classified Council	48.00	125.00	-77.00
324 Graduation Matters Grant	3,516.00	4,153.88	-637.88
390 Career and Technical Ed	17,440.00	8,742.04	8,697.96
451 Vo Ed Carl Perkins Basic Grant	20,000.00	20,000.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
456 IDEA Part B	58,358.79	58,358.79	0.00
471 ACT Plus Writing Grant	483.00	483.00	0.00
566 Moodie Donation	2,000.00	0.00	2,000.00
632 Medicaid Pre-Employment Transition Services	25,937.50	0.00	25,937.50
633 District Reimbursements	20,151.10	2,506.46	17,644.64
Total	204,179.95	160,394.32	43,785.63

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	79,482.94	67,741.56
	1112 District Levy - Personal Property	1,949.33	2,067.61
	1114 District Levy - Pers Prop/Mobile Homes	459.15	1,191.08
	1190 Penalties and Interest on Taxes	274.72	259.46
	1340 Fees for Adult Education	27,991.00	31,034.50
	1510 Interest Earnings	383.73	369.64
	1900 Other Revenue from Local Sources	250.00	265.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,790.87	102,928.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,915.21	2,061.77
			2XX Personal Services - Employee Benefits	79.15	120.79
			3XX Purchased Professional and Technical Services	5,602.00	7,061.00
			5XX Other Purchased Services	981.48	195.00
			6XX Supplies and Materials	8,061.49	10,239.54
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	40,328.75	38,641.40
			2XX Personal Services - Employee Benefits	10,517.38	9,350.33
			4XX Purchased Property Services	344.05	234.70
			5XX Other Purchased Services	2,877.52	1,986.04
			6XX Supplies and Materials	244.99	314.99
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,196.50	11,531.94
			2XX Personal Services - Employee Benefits	2,840.82	3,302.60
			6XX Supplies and Materials	0.00	76.26
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	1,498.27	1,479.41
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,468.40	2,199.31
			2XX Personal Services - Employee Benefits	1,010.66	606.56
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	10,475.77	9,455.79
			2XX Personal Services - Employee Benefits	3,008.86	2,840.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,451.30	101,698.16



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					55,827.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,928.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,698.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,057.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	22,330.00	19,815.00
	1510 Interest Earnings	92.35	99.06
	3260 State Driver's Education Reimbursement	4,899.72	9,270.00
	6100 Material Prior Period Revenue Adjustments	-211.36	-0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,110.71	29,184.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	21,863.27	22,691.95
			2XX	Personal Services - Employee Benefits	2,421.87	2,621.27
			3XX	Purchased Professional and Technical Services	168.62	130.65
			4XX	Purchased Property Services	43.56	28.49
			5XX	Other Purchased Services	681.62	734.72
			6XX	Supplies and Materials	29.98	192.99
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	942.61	667.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,151.53	27,067.96	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			18,551.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			29,184.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			27,067.96 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			20,667.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	52.47	68.45
	1910 Rentals	15,495.25	14,803.50
147	High School Band Rental		
	1910 Rentals	605.00	315.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,152.72	15,186.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	350.79	1,261.75
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	5,677.56	4,407.15
			2XX	Personal Services - Employee Benefits	769.25	698.99
			3XX	Purchased Professional and Technical Services	3,076.60	2,714.02
			4XX	Purchased Property Services	929.70	1,193.82
			6XX	Supplies and Materials	1,484.88	2,033.48
			7XX	Property and Equipment Acquisition	5,413.50	0.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,702.28	13,809.21	

Schedule Of Changes Worksheet				Fund Code 20
Beginning Fund Balance				8,355.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				15,186.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,809.21 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,733.36 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	177.35	181.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>177.35</u>	<u>181.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					25,962.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					181.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,144.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,145.60	1,171.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,145.60	1,171.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance	167,697.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,171.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	168,869.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	52,627.31	52,740.91
	1112 District Levy - Personal Property	1,287.53	1,574.02
	1114 District Levy - Pers Prop/Mobile Homes	311.24	843.49
	1190 Penalties and Interest on Taxes	179.80	180.83
	1510 Interest Earnings	770.75	861.19
	3281 State Technology Aid	2,739.35	2,769.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,915.98	58,970.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	3,256.70	3,912.48
			5XX Other Purchased Services	2,077.06	696.25
			6XX Supplies and Materials	18,043.39	36,090.39
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	1,053.02	3,521.83
			4XX Purchased Property Services	3.79	24.15
			5XX Other Purchased Services	859.62	1,296.98
			6XX Supplies and Materials	5,266.76	1,937.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,560.34	47,479.40

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	123,594.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,970.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,479.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	135,085.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1,072.19	1,110.16	
	1900 Other Revenue from Local Sources	1,475.67	1,200.00	
	3445 State Combined Fund School Block Grant	0.00	12,000.00	
	3447 SB96 Combined Block Grant Reimbursement	7,098.56	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,646.42	14,310.16	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	5,000.00	
			2XX Personal Services - Employee Benefits	5,500.00	5,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,500.00	10,500.00	

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				157,448.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,310.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,500.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				161,258.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	484.57	495.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>484.57</u>	<u>495.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance						70,933.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						495.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						71,429.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	95,121.65	3,954.14
	1112 District Levy - Personal Property	2,327.36	461.03
	1114 District Levy - Pers Prop/Mobile Homes	562.35	865.00
	1190 Penalties and Interest on Taxes	325.43	200.07
	1510 Interest Earnings	6,503.86	6,979.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		104,840.65	12,459.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	220,268.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	220,268.75

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,000,666.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,459.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220,268.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 73,198.00 Less Last Year 0.00 (4b)	73,198.00	
	73,198.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	866,055.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	669.61	702.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		669.61	702.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					110,549.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					702.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,251.28 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,768.66	2,374.39
128	County Schools Technology Services		
	5700 Resources Transferred from Other School Districts or Cooperatives	121,356.95	127,370.45
201	General Fund		
	5300 Operating Transfers from Other Funds	84,639.28	102,509.04
	5700 Resources Transferred from Other School Districts or Cooperatives	21,825.95	58,027.50
210	Transportation		
	5300 Operating Transfers from Other Funds	130,000.00	0.00
221	Curriculum		
	5300 Operating Transfers from Other Funds	40,000.00	8,187.00
	5700 Resources Transferred from Other School Districts or Cooperatives	41,077.11	0.00
262	Maintenance		
	5300 Operating Transfers from Other Funds	43,929.73	53,501.44
	5700 Resources Transferred from Other School Districts or Cooperatives	32,387.22	39,055.77
472	Construction Academy		
	1900 Other Revenue from Local Sources	0.00	200.00
	1920 Contributions/Donations from Private Sources	0.00	270.78
	5200 Sale or Compensation for Loss of Assets	1,200.00	123,693.66
	6100 Material Prior Period Revenue Adjustments	-5,000.00	0.00
824	EOCM		
	1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		543,184.90	545,190.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	89,232.86	80,992.25
			2XX Personal Services - Employee Benefits	18,044.79	19,657.19
			3XX Purchased Professional and Technical Services	0.00	3,073.96
			5XX Other Purchased Services	4,549.54	4,570.75
			6XX Supplies and Materials	1,101.98	10,916.68
			8XX Other Expenditures	400.00	400.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	37,800.00	48,699.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	10,000.00	0.00	
		5XX	Other Purchased Services	9,200.00	0.00	
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	14,900.00	15,880.49	
		5XX	Other Purchased Services	20,000.00	41,000.00	
210	Transportation					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	10,419.31	17,886.77	
		5XX	Other Purchased Services	1,907.76	2,470.11	
	27XX Student Transportation Services					
		3XX	Purchased Professional and Technical Services	3,657.07	2,805.14	
		4XX	Purchased Property Services	3,415.67	6,150.22	
		5XX	Other Purchased Services	9,414.31	5,731.42	
		6XX	Supplies and Materials	59,070.61	4,919.50	
221	Curriculum					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		6XX	Supplies and Materials	62,500.00	59,095.44	
262	Maintenance					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	0.00	27,901.81	
		6XX	Supplies and Materials	0.00	6,156.44	
472	Construction Academy					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX	Personal Services - Salaries	43,757.65	40,714.53	
		2XX	Personal Services - Employee Benefits	1,453.90	819.32	
		3XX	Purchased Professional and Technical Services	60.00	9,560.00	
		4XX	Purchased Property Services	965.89	1,396.72	
		5XX	Other Purchased Services	1,738.97	5,821.02	
		6XX	Supplies and Materials	51,960.75	60,080.55	
		8XX	Other Expenditures	485.00	0.00	
824	EOCM					
	8XX Community Services Programs					
	33XX Community Services					
		1XX	Personal Services - Salaries	21,448.39	22,755.28	
		2XX	Personal Services - Employee Benefits	6,643.73	6,755.53	
		5XX	Other Purchased Services	234.18	208.04	
		6XX	Supplies and Materials	70.36	0.00	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	484,432.72	506,418.16
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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	438,835.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	545,190.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	506,418.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	477,607.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.79	298.59
	1XXX Revenues from Student Activities	362,954.74	343,075.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		362,969.53	343,374.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	346,751.01	325,656.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				346,751.01	325,656.60	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						147,508.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						343,374.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						325,656.60 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						165,226.39 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	124,353.83	129,507.98
XX	39X	1XXX	112 Certified Teacher Staff Salaries	190,608.43	189,110.16
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,046,685.37	1,076,591.37
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	71,536.73	40,096.49
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	953.33	518.29
XX	XXX	26XX	41X Energy Utility Services	160,564.06	156,658.19
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	8,800.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	430,277.68
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	220.00	8,670.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,885.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,885.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,295.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,035.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	247,913.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	169,915.01	28,116.78	0.00	0.00	0.00
280	1XXX	2XX	19,277.24	7,035.03	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	824.80	8,670.00	0.00	0.00	0.00
280	1XXX	6XX	2,954.85	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,119.42	0.00	0.00	0.00	0.00
Totals			204,091.32	43,821.81	0.00	0.00	0.00

247,913.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	763,349.78	0.00	8,800.00	0.00	772,149.78
Buildings	6,609,522.53	0.00	210,008.93	0.00	6,819,531.46
Machinery and Equipment	1,555,724.81	0.00	32,387.96	22,650.00	1,565,462.77
Construction in Progress	0.00	0.00	220,268.75	0.00	220,268.75
Totals at Historical Cost	9,289,245.57	0.00	471,465.64	22,650.00	9,738,061.21
Depreciation					
Improvement Accum	616,669.12	0.00	33,536.11	0.00	650,205.23
Building Accum	4,044,690.30	0.00	149,888.43	0.00	4,194,578.73
Machinery and Equipment Accum	1,150,128.54	0.00	89,176.90	22,650.00	1,216,655.44
Total Accumulated Depreciation	5,811,487.96	0.00	272,601.44	22,650.00	6,061,439.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,477,757.61	0.00	198,864.20	0.00	3,676,621.81

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	264,814.30	0.00	0.00	8,491.75	256,322.55	0.00	256,322.55
Other Post Employment Benefits	383,398.00	22,868.00	0.00	0.00	406,266.00	0.00	406,266.00
Other	18,500.00	0.00	10,500.00	0.00	8,000.00	0.00	8,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	666,712.30	22,868.00	10,500.00	8,491.75	670,588.55	0.00	670,588.55

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	677,205.70	77,656.57	0.00	754,862.27
Net Pension - TRS	2,013,838.80	539,969.80	0.00	2,553,808.60